



CITY OF LONG BEACH

DEPARTMENT OF COMMUNITY DEVELOPMENT

Pacific Gateway
WORKFORCE INVESTMENT NETWORK

WORKFORCE DEVELOPMENT BUREAU

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Date: October 08, 2007

To: Pacific Gateway Workforce investment Network Subcontractors

From: Bryan S. Rogers
WIB Executive Director

Subject: **INFORMATION BULLETIN: IB08-10**
INVOICING

EFFECTIVE DATE

This Bulletin is effective upon date of issue.

PURPOSE

The purpose of this memorandum is to provide guidance on preparing invoices with proper supporting documentations. Federal, state, and local guidelines require that all invoices conform to the following:

- Accruals must be reported.
- Costs must be allocable to the grant and follow contractor's approved cost allocation plan where applicable.
- Costs must be authorized and not prohibited under federal, State, or local laws and regulations.
- Costs must receive consistent treatment by the subcontractor.
- Costs must not be used to meet federal matching without prior approval from the Pacific Gateway Workforce Investment Network.
- Costs must conform to federal Employment and Training Administration grant exclusions and limitations.
- Costs must be consistent with the contractor's approved budget (10% allowance within cost category)
- Acceptable supporting documents and Monthly Management Report (WIA Youth Only) must be attached.

ACCEPTABLE SUPPORTING DOCUMENTATION

Examples of supporting documentations may include, but not limited to, the following:

Payroll (Salary and Fringe)

- ☐ Payroll reports – e.g., labor distribution reports or copies of check stubs

Operating Costs

- ☐ General Costs - Invoices and copies of check or check stubs
- ☐ Occupancy / Rent – invoices and copies of check or check stubs

Programs Costs

- ❑ Invoices and copies of check or check stubs
- ❑ Seminars / Meetings and Related Travel Expenses – copy of agenda and/or brochure that indicates the purpose of the trip or meeting; copies of receipts and check stubs

Stipends

- ❑ Time sheets to confirm a minimum of 60 hours (\$7.50 x 60 hours = \$450.00)
- ❑ Copy of checks
- ❑ Receipt signed by participant confirming stipend was received

Incentives (Incentives are reimbursed once earned and distributed, NOT purchased. Refer to Policy Memorandum WDB-20, WIA Youth Incentives)

- ❑ Receipt signed by participant confirming gift card was received
- ❑ Incentive tracking or Receipt From (Attachment B or D of Policy Memorandum WDB-20)
- ❑ Documentation used to verify attainment:
 - (a) Performance – as stated on Attachment A of Policy Memorandum WDB-20
 - (b) Program – as established on Attachment C of Policy Memorandum WDB-20

COST ALLOCATION PLAN

- ❑ Contractors must submit a budget line item Cost Allocation Plan for any and all charges not directly charged to a specific grant. This includes all items in the contractor's approved budget that are charged to multiple funding sources.

INVOICING PROCEDURES

As instructed in correspondence dated August 28, 2007, submit invoices directly to the Pacific Gateway Workforce Investment Network's Financial Services Unit. When requested to provide additional documents, clearly label the budget category and invoice that the documents support. Supporting documents must be arranged in the same order as stated in invoice.

REFERENCES

U.S. Department of Labor, Employment and Training Administration, 20 CFR Part 652 et. al.,
Workforce Investment Act Final Rules
Employment Development Department Directive, WIAD03-10 Allowable Costs, 04/09/2007
Policy Memorandum WDB-20 WIA Youth Incentives

ADDITIONAL INFORMATION

For questions and additional information, please contact Gary Flaxman, Operations Officer at 562-570-3732.